IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 21ST NOVEMBER 2007 / 30TH KARTHIKA 1929

WP(C).No. 34405 of 2007(U)

PETITIONER:

M/S. WIPRO LIMITED,
S.A. ROAD, KOCHI-682 016, REPRESENTED BY ITS
OPERATIONS MANAGER, MS.USHA PRADEEP KUMAR.

BY ADV. SRI.JOSEPH MARKOSE
SRI.TERRY V.JAMES

RESPONDENTS:

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1. THE INTELLIGENCE OFFICER (IB),
COMMERCIAL TAXES, TRIVANDRUM.

2. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, TRIVANDRUM.

BY GOVERNMENT PLEADER SRI.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 21/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J

W.P.(C). 34405/2007

Dated this the 21st day of November, 2007

JUDGMENT

Against Ext.P1 order of penalty, petitioner has filed Ext.P2 revision and Ext.P3 application for stay. However orders have not been passed on either of these applications, but revenue recovery proceedings have been initiated and on receipt of Ext.P4 demand notice this writ petition has been filed.

2. Learned counsel for the petitioner submits that the whole liability is in dispute and the matter now stands remitted back to the Tribunal by the judgment of this Court in S.T.Rev.251/2004. In view of the pendency of the matter in revision before the Tribunal and in the light of the view that has been taken by the Division Bench in the judgment referred to above, I feel that the revision itself requires to be disposed of.

3. Therefore, I dispose of this writ petition directing the second respondent to consider and pass orders on

Ext.P2 revision with notice to the petitioner as expeditiously as possible at any rate within eight weeks on receipt of a copy of this judgment. In the meantime further proceedings pursuant to Ext.P4 will be deferred on the petitioner remitting 25% of the amount demanded therein.

ANTONY DOMINIC
Judge

mrcs